

## **EXHIBIT E24**

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USA Commercial Mortgage Company, et al.  
Employee Retention and Severance Plan  
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
<b>September 1, 2006 through September 30, 2006</b>					
Smith, Susan	09/11/06	Analyze Company personnel issues in order to develop plan to retain employees.	0.7	\$ 590.00	\$ 413.00
Allison, Tom	09/13/06	Review Scenario analysis related to employee retention matters	2.9	650.00	1,885.00
Allison, Tom	09/13/06	Participate in meeting with J. Atkinson (MFIM) regarding employee retention matters.	1.4	650.00	910.00
Atkinson, James	09/13/06	Participate in meeting with T. Allison (MFIM) regarding employee retention matters.	1.4	650.00	910.00
Smith, Susan	09/13/06	Analyze basis of retention plan for all employees.	1.4	590.00	826.00
Allison, Tom	09/14/06	Participate in call with S. Smith (MFIM) and A. Jarvis (RQN) regarding personnel issues.	0.4	650.00	260.00
Astik, Jigar	09/14/06	Analyze proposed compensation plan and various scenarios under plan.	2.5	240.00	600.00
Astik, Jigar	09/14/06	Update and analyze payroll analysis per updated ADP reports.	2.3	240.00	552.00
Smith, Susan	09/14/06	Participate in call with T. Allison (MFIM) and A. Jarvis (RQN) regarding personnel issues.	0.4	590.00	236.00
Haftl, Michael	09/15/06	Review and update employee compensation analysis.	1.6	530.00	848.00
Smith, Susan	09/15/06	Analyze and revise retention program schedule.	0.7	590.00	413.00
Atkinson, James	09/18/06	Participate in meeting with S. Smith (MFIM) regarding employee retention matters.	0.5	650.00	325.00
Smith, Susan	09/18/06	Participate in meeting with J. Atkinson (MFIM) regarding employee retention matters.	0.5	590.00	295.00
Smith, Susan	09/18/06	Evaluate Employee retention issues, formulate plan and edit spreadsheet on numbers.	1.2	590.00	708.00
Smith, Susan	09/18/06	Participate in call with M. Tucker, D. Belt (both FTI) regarding employee retention issues.	0.5	590.00	295.00
Allison, Tom	09/19/06	Participate in meeting with J. Atkinson (MFIM) regarding employee retention matters.	1.2	650.00	780.00
Atkinson, James	09/19/06	Participate in meeting with T. Allison (MFIM) regarding employee retention matters.	1.2	650.00	780.00
Atkinson, James	09/19/06	Review of employee termination letter.	0.7	650.00	455.00
Atkinson, James	09/20/06	Attend conference call with Debtors' counsel regarding employee retention matters.	0.3	650.00	195.00
Smith, Susan	09/20/06	Prepare answers to comments from Committees on the employee retention plan.	1.3	590.00	767.00
Smith, Susan	09/21/06	Edit summary of costs of Retention plan.	0.6	590.00	354.00
Smith, Susan	09/23/06	Prepare draft of background for Motion to pay Employee Retention and Severance.	1.8	590.00	1,062.00
Smith, Susan	09/23/06	Edit summary of costs of Retention plan.	0.7	590.00	413.00
Atkinson, James	09/26/06	Participate in conference call with Debtors' counsel regarding employee retention matters.	0.7	650.00	455.00
Atkinson, James	09/26/06	Analyze proposed employee retention bonus and severance proposal.	1.8	650.00	1,170.00
Smith, Susan	09/27/06	Review edits to draft of Employee Retention motion and circulate to FA's.	0.4	590.00	236.00
<b>Total Employee Retention and Severance Plan</b>			<b><u>29.1</u></b>		<b><u>\$ 16,143.00</u></b>

**October 1, 2006 through October 1, 2006**

Smith, Susan	10/02/06	Edit Declaration of T. Allison in support of Motion on Retention plan.	0.6	\$ 590.00	\$ 354.00
Smith, Susan	10/02/06	Draft Declaration for Employee Retention motion.	1.2	590.00	708.00
Smith, Susan	10/02/06	Review and comment on Motion for Employee Retention.	0.8	590.00	472.00
Atkinson, James	10/03/06	Review draft motion and accompanying schedule regarding employee retention matters.	1.2	650.00	780.00
Atkinson, James	10/03/06	Review Declaration of T. Allison in support of motion involving employee retention.	1.1	650.00	715.00
Atkinson, James	10/03/06	Participate in call with Debtors' Counsel regarding Declaration of T. Allison in support of motion involving employee retention.	0.7	650.00	455.00
Allison, Tom	10/05/06	Meet with S. Smith (MFIM) regarding personnel issues.	0.3	650.00	195.00
Smith, Susan	10/05/06	Meet with T. Allison (MFIM) regarding personnel issues.	0.3	590.00	177.00
Atkinson, James	10/09/06	Participate in meeting with M. Olsen (USACM) regarding employee matters.	0.4	650.00	260.00
Atkinson, James	10/10/06	Participate in meeting with M. Olsen (USACM) regarding employee matters.	0.5	650.00	325.00
Atkinson, James	10/30/06	Discuss with M. Olsen (USACM) regarding employee matters.	0.4	650.00	260.00

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Name	Date	Description	Hours	Rate	Fees
		<b>Total Employee Retention and Severance Plan</b>	<b><u>7.5</u></b>		<b>\$ <u>4,701.00</u></b>
<b>January 1, 2007 through January 31, 2007</b>					
Smith, Susan	01/04/07	Participate in conference with S. Strong (RQN) regarding retention package.	0.2	\$ 590.00	\$ 118.00
Smith, Susan	01/08/07	Meet with USA Commercial Mortgage staff to discuss issues with retention package.	0.8	590.00	472.00
Smith, Susan	01/08/07	Meet with L. Weese (USACM) regarding personnel issues.	0.3	590.00	177.00
Smith, Susan	01/30/07	Meet with M. Olson and L. Weese (both USACM) regarding personnel termination.	0.6	590.00	354.00
Smith, Susan	01/30/07	Locate and forward retention plan documents for use in preparation of termination letters.	0.2	590.00	118.00
		<b>Total Employee Retention and Severance Plan</b>	<b><u>2.1</u></b>		<b>\$ <u>1,239.00</u></b>
  <b>Total Hours and Fees for Employee Retention and Severance Plan from April 13, 2006 through March 12, 2007</b>					
			<b><u>38.7</u></b>		<b>\$ <u>22,083.00</u></b>
  <b>USA Commercial Mortgage Company      100%      \$ <u>22,083.00</u></b>					